

Article - Tax - Property

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§3–107.

- (a) Each board has jurisdiction in its county over appeals concerning:
 - (1) real property values and assessments;
 - (2) credits for elderly or disabled renters under § 9-102 of this article;
 - (3) credits for homeowners under §§ 9-104 and 9-105 of this article;
 - (4) credits for elderly or disabled homeowners under § 9-101 of this article;
 - (5) credits authorized under § 9-222 of this article for real property leased to a religious group or religious organization;
 - (6) the value of easements under § 2-511 of the Agriculture Article;or
 - (7) the rejection of an application for a property tax exemption as provided by § 7-103 and Title 14, Subtitle 5 of this article.
- (b)
 - (1) A board may not decrease the amount of an assessment after the date of finality for any year unless an appeal of the assessment is filed before the date of finality.
 - (2) Between general reviews of an assessment in a district, a board may not decrease an assessment in the district unless the board notifies and consults with the supervisor for the district before decreasing the assessment. If a board decreases an assessment between general reviews without first notifying and consulting with the supervisor the decrease is void.

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